FINANCIAL DEPARTMENT.

Dated 14th July 1909.

To—The Deputy Commissioners, Treasury Department, of Districts and all Forest Officers.

Government having in Proceedings No. R. 133-4—Ft. 3-08-2, dated 7th July 1909, permitted Forest license vendors who reside beyond a distance of twelve miles from Taluk Headquarters or Forest Range Officers to remit by postal money order the Forest revenue collected by them and to adjust the money order commission incurred under B III. Contingencies of the Forest Budget, the Comptroller has the honor to request that the amount may be received and credited to Forest Remittances *without the challan* referred to in Article 135 of the Forest Code. For the challans will be substituted an advice list prepared by the Treasury in support of the credits in the Treasury accounts. The post office receipt and the money order ackowledgment will be sufficient vouchers for the Forest accounts for remittance of revenue and payment of postal charges.

Circular Memo T. A. D. Gr. I. 2117-95, *dated 28th July* 1909.

The Comptroller has the honor to intimate that the books of this office for 1908-09 will remain open for adjustments and transfers only upto 15th October 1909 and to request that Heads of Departments and Deputy Commissioners of Districts will be so good as to intimate to this office, through the respective District Treasuries, all corrections and adjustments which they may have to propose in the Revenue accounts of that year, by the 1st October 1909, after which date no applications for corrections or adjustments will be attended to.

T. SATYARAJ CHETTY,
For *Comptroller.*

MISCELLANEOUS.

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE.

Notification dated Bangalore, 27th July 1909.

It is hereby notified for general information that an institution known as THE CENTRAL CO-OPERATIVE BANK has been started under the Mysore Co-operative Societies Regulation at Bangalore, for the purpose of granting loans through Co-operative Societies in the Mysore State to land-holders, artizans and others for agricultural, building and other approved purposes.

2. The rate of interest on all loans is for the present at 7½ per cent per annum.

3. The following gentlemen form the Managing Board of the Bank:—

1. Rajamanthra Pravina C. Srinivasa Iyengar, Esq., (Retired Councillor) President.
2. M. S. Narain Rao, Esq., (Retired Deputy Commissioner) Vice-President.
3. C. B. Seshagiri Rao, Esq., (Retired Sub-Judge) Secretary.
4. V. Arunachala Mudaliar, Esq., (Retired Executive Engineer) Member.
5. D. Appu Rao, Esq., (Retired Survey Deputy Superintendent) do

4. Applications for loans should until further notice be made through the Registrar of Co-operative Societies.

Notification No. 187—*C. S.* 24, *dated* 29—30*th July* 1909.

The undermentioned Co-operative Society has been registered under Section 6, clause (2) of the Mysore Co-operative Societies Regulation, III of 1905, with effect from the date mentioned against it:—

Name	Place	Date of registration
The Kadur Co-operative Society, Limited.	Kadur Town, Kadur Taluk	28th July 1909.

Notification No. 182—*C. S.* 24, *dated Bangalore*, 29—30*th July* 1909.

The following instructions for the audit of accounts of Co-operative Societies in the Mysore State, sanctioned by Government in Proceedings No. Fl. 34—B. 28-08, dated 3rd July 1909, are published for the information of the managing bodies of Co-operative Societies as well as of the members thereof.

M. SHAMA RAO,
Registrar.

PROCESS OF THE AUDIT OF ACCOUNTS OF CO-OPERATIVE SOCIETIES IN MYSORE.

1. *Preliminary.*—Mention the following particulars regarding the Society :—

(*a*) Date when established.

(*b*) Name of the villages included within its operations.

State whether they are Government or Inam villages.

(*c*) Names of the office-bearers with the dates of their appointments.

(*d*) Name of the keeper of the books and whether he is a member or not and also whether he is paid any remuneration.

2. *Register of members.*—See that the register is properly maintained and that the addresses, caste, dates of membership and other particulars, if any, as mentioned in the bye-laws are properly filled in and that all the members reside within the boundaries specified in the bye-laws. State also whether any of the members belong to another Society.

3. See that the number of members is not less than ten.

4. See that all the new members have paid admission fee, if any, and that rules regarding admission of new members have been observed.

5. Note whether any of the members have been expelled from the Society and whether in such cases the rules regarding expulsion have been observed.

6. *Register of shares and debentures.*—Mention what is the amount of the share-capital of the Society and whether it has exceeded the maximum limit prescribed in the rules.

7. See that the limits up to which a member can hold shares (Section 12 of the Regulation) has not been exceeded in any case.

8. See that there have been no transfer of shares held by a member for less than one year.

9. Scrutinize how the shares of members deceased since last audit have been disposed of (Section 16 of the Regulation) referring to the register of members' nominee, when necessary.

10. *Cash-book.*—See that the opening balance of the present period of audit agrees with the closing balance of preceding period; also see that the totals have been correctly made every month and the correct balances carried forward from month to month.

11. State whether the monthly balance is signed by the treasurer and cash verification certificate, recorded an entry to that effect being also made in the Minute-book.

12. Examine carefully whether the transactions of the Society are entered from day to day as they take place.

13. Check all receipts on account of share-payments with the register of shares; all receipts on account of entrance fees with the register of members; all receipts on account of deposits by members with the depositors' accounts; all loans from Government or from non-members with the original papers relating to the transactions as well as with the depositors' accounts and also with reference to the bye-laws (Section 9 of the Regulation), all loans repaid by members with the members' loan accounts interest received, with the members' loan accounts; sale proceeds of stock with the stock account or original papers relating to purchase and sale of stock.

14. In all cases in which receipts are not such as can be traced into any register, the papers relating to the receipts should be carefully gone through and the receipts checked against those papers.

15. Check disbursements on account of share-capital withdrawn with the register of shares; deposits withdrawn with the Depositors' Accounts; loans repaid with the original papers relating to the repayment and also with the Depositors' Accounts; loans to members with the members' loan accounts; interest paid on loans and deposits with the depositors' accounts; dividend bonus paid with reference to the share-register; stock bought with the stock account or with the stock actually on hand (allowing for sale, etc.); establishment and contingencies with orders and bye-laws on the subject.

16. For all important items of disbursements, the receipt obtained from the parties should be inspected and examined and defaced so that it cannot be produced again to support a second charge.

17. *Members' loan accounts.*—Check the calculations in each account throughout.

18. See that every entry in the receipt or payment side is supported by an entry in the cash-book.

19. Make a list of outstanding loans in which on the day of audit, repayment has been delayed for more than two months and note against each loan the prospect of its being recovered as far as can be ascertained.

20. Scrutinize the outstanding loan list (prepared as above) of the last audit and if any item be still outstanding deal with the case in detail. Such old items should be marked prominently in the list prepared under Section 19.

21. See carefully that all the persons to whom the loans have been made are members and that the limit to which a member can borrow as prescribed in the bye-laws has been observed.

22. Scrutinize the bonds and see that they are properly filed. Note whether members go surety for members who have gone surety for them.

23. *Depositors' accounts and accounts of loans taken by a Society.*—Check the calculations of each account throughout and see whether payments of interests have been regularly made.

24. See whether any repayments fell due during the period covered by the audit and whether they were timely made.

25. See that all receipts and disbursements entered in these accounts are supported by entries in the cash-book.

26. See that the limit up to which the Committee are allowed to borrow on the security of the Society is not exceeded.

27. *Register of members' nominee.*—See that this register has been properly kept up and that all transactions in the depositors' accounts, register of shares, etc., relating to parties deceased during the period covered by the audits are carried out in accordance with the entries in this register.

28. *Savings Bank Account.*—Scrutinize the pass book and see that the interest is properly calculated and credited and that the deposits and withdrawals are properly accounted for in the cash-book.

29. *Minute-book.*—See if the minute-book contains reports of the proceedings of (i) the General Meetings and (ii) Committee Meetings. If any transactions are referred to in the proceedings which do not appear in the cash-book and accounts, inquire and record the reason.

30. Comment on any measure of special importance dealt with in the proceedings if you consider necessary.

31. *General.*—Calculate the cash-book balance on the day of audit and verify the cash in hand by actual counting.

32. Prepare (or if prepared by the Society) the statement of (i) receipts and disbursements during the period covered by the audit, (ii) profit and loss, (iii) assets and liabilities on the last day of the period covered by the audit, in the form annexed herewith and append them to the report.

33. State the condition of the Reserve Fund of the Society. Is it properly maintained in accordance with Section 8 of the Regulation?

34. State generally whether the Society is solvent, whether it has got sufficient cash balance, whether the difference between the rates at which the loans are obtained and loans are given is sufficient and whether on the whole it is prospering or decaying.

35. State whether the Committee and other office-bearers of the Society have been properly elected and whether their duties have been properly allocated.

36. State whether any of the bye-laws have been altered during the year and whether such alterations have been made according to the rules.

37. State whether the Committee met regularly for the transaction of business (how often it meets), whether the accounts have been properly kept and whether the staff is sufficient and efficient.

38. See whether the defects pointed out in the last audit have been remedied.

FORM OF AUDIT STATEMENT.

(For the year ending 19 .)

A.

1. Name of District.
2. Name and kind of Society.
3. Registered Number.
4. Number of members—
   (1) At the beginning of the year.
   (2) At the end of the year.
5. Working Capital—
   (1) At the beginning of the year.
   (2) At the end of the year.
6. Sources of working capital.

STATEMENT OF RECEIPTS AND EXPENDITURE.

B.

Receipts.		*Expenditure.*	
1. Share payments.		1. Share capital withdrawn.	
2. Entrance fees.		2. Deposits withdrawn.	
3. Deposits by members.		3. Loans repaid to Government.	
4. Loans from Government.		4. Loans repaid to other Societies.	
5. Loans from other Societies.		5. Loans repaid to non-members.	
6. Loans from non-members.		6. Loans granted to members.	
7. Loans repaid by members.		7. Loans granted to other Societies.	
8. Loans repaid by other Societies.		8. Interest paid on loans and deposits.	
9. Interest received.		9. Dividend and bonus.	
10. Sale proceeds of stock.		10. Stock bought.	
11. Other income.		11. Establishment and contingent charges.	
		12. Other items.	
		13. Carried to Reserve Fund.	
Total		Total	
Opening Balance		Closing Balance	
Grand Total		Grand Total	

BALANCE SHEET.

C.

Assets.		*Liabilities.*	
1. Cash in hand.		1. Loans from non-members.	
2. Loans due by members.		2. Loans from other Societies.	
3. Loans due by other Societies.		3. Interest due on items 1 and 2.	
4. Interest due on items 2 and 3.		4. Loans from Government.	
5. Value of stock in hand.		5. Interest due to Government.	
6. Other items.			
Total		Total	
Loss			
Grand Total		6. Share capital.	
		7. Deposits by members.	
		8. Interest due on members' deposits.	
		9. Dividend due to members.	
		Total of items 6, 7, 8 and 9	

10. Establishment and contingent charges.
11. Other items.
12. Reserve Fund.

Total

Profit

Grand Total

STATEMENT OF PROFIT AND LOSS.

D.

Profit.	*Loss.*
1. Interest earned.	1. Interest paid and due.
2. Gross profit on sales of stock.	2. Establishment and contingent charges paid and due.
3. Other items.	3. Debts written off.
Total	4. Depreciation value of stock.
Net Loss	5. Other items.
	Total
	Net Profit
	Grand Total

E. PURPOSES OF LOAN.

Purpose	Number of loans granted during the year	Amount
Loans for cultivation expenses		
,, Purchase of cattle, etc.		
,, Payment of rent		
,, Improvement of land		
,, Trade		
,, House repairs, etc		
,, Purchase of land		
,, Maintenance		
,, Payment of debts		
,, Marriage expenses		
,, Other ceremonies		
,, Litigation		
,, Raw materials		
,, Other purposes		
Total ...		

Date of Audit. *Signature of Auditor.*

Notification dated 21st July 1909.

The following books are available for sale at the Government Central Book Depot, Bangalore :—

	Rs.	a.	p.
1. Question Papers of the Mysore Civil Service Examinations, 1892-1908	1	0	0
2. History of Services of Gazetted and other Officers corrected up to 31st December 1908	2	0	0